

Balance Sheet - Governmental Funds (Unaudited)
December 30, 2016

	General Fund	Library	Capital Projects	RDA	Cemetery	Total
<u>Assets</u>						
Cash and cash equivalents	\$ 4,535,532	\$ 1,107,100	\$ 9,134,560	\$ 2,307,822	\$ 787,155	\$ 17,872,169
Investments	2,938,874	-	2,938,874	-	614,416	6,492,164
Accounts receivable (net)	6,827,733	1,478,403	-	477,178	-	8,783,314
Prepays	29,544	-	-	5,921	-	35,465
Restricted cash	9,627	16,095	-	6,539,096	-	6,564,818
Total assets	<u>14,341,310</u>	<u>2,601,598</u>	<u>12,073,434</u>	<u>9,330,017</u>	<u>1,401,571</u>	<u>39,747,930</u>
<u>Liabilities</u>						
Accrued Liabilities	991,200	4,080	40,752	1,751	-	1,037,783
Total liabilities	<u>991,200</u>	<u>4,080</u>	<u>40,752</u>	<u>1,751</u>	<u>-</u>	<u>1,037,783</u>
<u>Deferred Inflows</u>						
Property taxes	6,081,431	1,478,403	-	477,178	-	8,037,012
Ambulance billing	213,231	-	-	-	-	213,231
Total deferred inflows	<u>6,294,662</u>	<u>1,478,403</u>	<u>-</u>	<u>477,178</u>	<u>-</u>	<u>8,250,243</u>
<u>Fund Balance</u>						
Nonspendable	173,167	35,373	-	-	-	208,540
Restricted	104,165	432,088	1,645,374	1,848,789	-	4,030,416
Committed	-	-	-	-	1,354,260	1,354,260
Assigned	-	-	10,999,440	-	-	10,999,440
Unassigned	9,279,881	-	-	-	-	9,279,881
Change in fund balance	(2,501,765)	651,654	(612,132)	7,002,299	47,311	4,587,367
Total fund balance	<u>\$ 7,055,448</u>	<u>\$ 1,119,115</u>	<u>\$ 12,032,682</u>	<u>\$ 8,851,088</u>	<u>\$ 1,401,571</u>	<u>\$ 30,459,904</u>

December 30, 2016

YTD Statement of Revenues, Expenditures, and Changes in Fund Balance (Unaudited)

General Fund

	Prior YTD	Current YTD	Original Budget	Final Budget	Variance
<u>Revenue</u>					
Sales tax	\$ 4,961,704	\$ 5,096,234	\$ 15,213,834	\$ 15,213,834	\$ (10,117,600)
Sales tax .02%	323,293	1,280,409	3,500,000	3,500,000	(2,219,591)
Property tax	5,733,147	5,844,070	6,616,431	6,616,431	(772,361)
Transfers in	2,214,000	1,976,099	4,244,879	4,244,879	(2,268,780)
Franchise tax	1,923,895	1,839,434	4,647,000	4,647,000	(2,807,566)
Administrative fees	1,568,748	1,671,210	3,342,402	3,342,402	(1,671,192)
Parks and recreation	785,040	807,732	1,542,400	1,548,581	(740,849)
Fines and forfeitures	737,555	639,676	1,567,000	1,567,000	(927,324)
Intergovernmental	854,950	931,329	1,808,000	2,085,299	(1,153,970)
Public safety	643,270	999,172	1,236,400	1,245,074	(245,902)
Business license	339,093	340,181	675,000	675,000	(334,819)
Building permits	313,339	383,078	589,050	589,050	(205,972)
Miscellaneous	216,813	220,636	263,721	263,721	(43,085)
Emergency 911 Fees	154,330	153,499	450,000	450,000	(296,501)
Investment income	42,114	36,961	55,000	55,000	(18,039)
Total revenue	20,811,291	22,219,720	45,751,117	46,043,271	
<u>Expenditures</u>					
Payroll					
General Government	1,580,235	1,628,385	3,515,161	3,515,161	1,886,776
Police	4,051,393	4,104,581	8,985,435	9,019,799	4,915,218
Fire	2,946,909	3,233,766	6,505,345	6,659,848	3,426,082
Public works	860,084	869,826	1,807,253	1,807,253	937,427
Parks	1,871,333	1,917,867	3,954,270	3,992,500	2,074,633
ADS	1,881,803	1,955,417	4,195,663	4,195,663	2,240,246
Operations and maintenance					
General Government	589,849	459,364	1,051,404	1,051,404	592,040
Police	838,585	1,056,310	1,693,295	1,837,624	781,314
Fire	425,166	325,122	911,822	930,579	605,457
Emergency 911 Services	699,112	747,568	1,043,124	1,043,999	296,431
Public works	455,439	212,884	582,363	582,363	369,479
Class C	767,141	320,253	623,000	633,237	312,984
Parks	897,237	874,029	2,081,699	2,056,650	1,182,621
ADS	695,353	685,926	1,470,523	1,470,523	784,597
Capital Outlay					
Class C	560,598	191,596	936,731	926,494	734,898
General Government	-	-	-	53,662	53,662
Parks	48,976	2,089	-	-	(2,089)
Debt Service					
Principal	693,039	3,573,242	4,073,245	4,073,245	500,003
UTOPIA payments	838,836	855,613	1,717,000	1,717,000	861,387
Interest and fiscal charge	137,812	115,649	264,784	264,784	149,135
Transfer out	328,461	1,591,998	3,184,000	3,184,000	1,592,002
Total Expenditures	21,331,714	24,721,485	48,596,117	49,015,788	
Net change in fund balance	<u>\$ (520,423)</u>	<u>\$ (2,501,765)</u>			

December 30, 2016

YTD Statement of Revenues, Expenditures, and Changes in Fund Balance (Unaudited)
Library Fund

	Prior YTD	Current YTD	Original Budget	Final Budget	Variance
<u>Revenue</u>					
Property tax	\$ 1,395,027	\$ 1,420,745	\$ 1,616,403	\$ 1,616,403	\$ (195,658)
Fines and forfeitures	25,602	19,459	50,000	50,000	(30,541)
Miscellaneous	4,062	3,532	7,500	7,500	(3,968)
Intergovernmental	-	-	12,000	12,000	(12,000)
Investment income	2,461	2,830	5,400	5,400	(2,570)
Total revenue	1,427,152	1,446,566	1,691,303	1,691,303	
<u>Expenditures</u>					
Payroll	492,728	488,255	1,061,446	1,061,446	573,191
Operations and maintenance	212,880	240,747	452,298	468,021	227,274
Capital Outlay	14,399	-	45,737	42,014	42,014
Administrative Fee	63,384	65,910	131,822	131,822	65,912
Total Expenditures	783,391	794,912	1,691,303	1,703,303	
Net change in fund balance	<u>\$ 643,761</u>	<u>\$ 651,654</u>			

December 30, 2016

YTD Statement of Revenues, Expenditures, and Changes in Fund Balance (Unaudited)
Capital Projects Fund

	Current YTD	Original Budget	Final Budget	Variance
<u>Revenue</u>				
Transfers in	1,575,000	3,250,000	3,648,745	(2,073,745)
Intergovernmental	744,566	636,927	1,517,372	(772,806)
Sale of fixed assets	25,107	-	22,368	2,739
Miscellaneous	178,132	-	75,000	103,132
Investment income	71,210	-	20,000	51,210
Total revenue	2,594,015	3,886,927	5,283,485	
<u>Expenditures</u>				
Small Equipment				
Police	88,134	70,000	88,140	6
Fire	4,025	-	4,025	-
Public works	115,230	123,500	138,650	23,420
Parks	41,802	43,442	347,373	305,571
ADS	317	22,897	22,897	22,580
Capital Outlay				
General Government	-	18,500	18,500	18,500
Police	308,493	395,000	376,860	68,367
Fire	86,427	205,000	4,300,975	4,214,548
Public works	1,684,455	970,000	3,662,048	1,977,593
Parks	727,842	3,226,744	4,730,608	4,002,766
ADS	78,251	189,500	389,864	311,613
Transfer out	71,171	-	71,171	-
Total Expenditures	3,206,147	5,264,583	14,151,111	
Net change in fund balance	\$ (612,132)			

December 30, 2016

YTD Statement of Revenues, Expenditures, and Changes in Fund Balance (Unaudited)
RDA Fund

	Prior YTD	Current YTD	Original Budget	Final Budget	Variance
<u>Revenue</u>					
Property tax	\$ 1,768,003	\$ 1,948,070	\$ 2,815,562	\$ 2,815,562	\$ (867,492)
Bond Proceeds	-	7,521,560	-	7,521,560	-
Rents	6,345	8,188	-	-	8,188
Investment income	6,370	30,131	9,500	9,500	20,631
Total revenue	1,780,718	9,507,949	2,825,062	10,346,622	
<u>Expenditures</u>					
Operations and maintenance	75,636	101,362	2,112,650	2,112,650	2,011,288
Capital Outlay	604,291	1,699,399	672,000	8,992,000	7,292,601
Debt Service					
Principal	-	440,193	268,000	718,000	277,807
Interest and fiscal charge	7,135	79,249	12,271	113,831	34,582
Administrative Fee	60,420	63,798	127,594	127,594	63,796
Transfer out	281,400	121,649	536,000	734,745	613,096
Total Expenditures	1,028,882	2,505,650	3,728,515	12,798,820	
 Net change in fund balance	 <u><u>\$ 751,836</u></u>	 <u><u>\$ 7,002,299</u></u>			

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YTD Statement of Revenues, Expenditures, and Changes in Fund Balance (Unaudited)
Cemetery Care Fund

	Prior YTD	Current YTD	Original Budget	Final Budget	Variance
<u>Revenue</u>					
Transfers in	\$ 16,998	\$ 16,998	\$ 34,000	\$ 34,000	\$ (17,002)
Miscellaneous	845	22,200	-	-	22,200
Investment income	3,397	8,113	-	-	8,113
Total revenue	21,240	47,311	34,000	34,000	
<u>Expenditures</u>					
Operations and maintenance	-	-	-	-	-
Total Expenditures	-	-	-	-	
Net change in fund balance	<u>\$ 21,240</u>	<u>\$ 47,311</u>			

December 30, 2016

Statement of Net Position - Proprietary Funds (Unaudited)

	Water Fund	Waste Water Fund	Power Fund	Murray Parkway Fund	Telecom Fund	Solid Waste Fund	Storm Water Fund	Total
Assets								
Current assets:								
Cash and cash equivalents	\$ 1,203,125	\$ 3,963,432	\$ 8,675,020	\$ 735,448	\$ 110,686	\$ 299,169	\$ 1,141,687	\$ 16,128,567
Investments	1,959,250	-	3,918,499	-	-	-	-	5,877,749
Accounts receivable (net)	532,733	431,611	3,537,856	-	4,052	155,179	160,020	4,821,451
Notes receivable	-	-	-	-	442,790	-	-	442,790
Due from other funds	223,241	-	1,250,000	-	-	-	-	1,473,241
Inventory	-	-	2,146,861	74,316	-	-	-	2,221,177
Total current assets	3,918,349	4,395,043	19,528,236	809,764	557,528	454,348	1,301,707	30,964,975
Noncurrent assets:								
Restricted cash	72	256,579	-	-	-	-	2,611,132	2,867,783
Investment in joint venture	-	3,882,910	-	-	-	-	-	3,882,910
Capital Assets:								
Land	2,155,313	455,921	1,691,650	326,336	-	-	2,344,849	6,974,069
Construction in progress	4,111,123	1,740,500	23,993	1,722,386	-	-	849,889	8,447,891
Buildings	933,325	949,132	3,549,963	873,119	-	-	-	6,305,539
Infrastructure	29,088,183	12,443,896	76,660,709	3,734,149	-	-	36,045,168	157,972,105
Machinery and equipment	3,420,479	1,336,378	13,694,509	1,144,012	-	328,183	1,156,540	21,080,101
Intangibles	-	-	3,759,027	-	-	-	-	3,759,027
Accumulated depreciation	(17,510,224)	(7,497,743)	(66,792,316)	(5,181,385)	-	(37,528)	(27,064,021)	(124,083,217)
Total noncurrent assets	22,198,271	13,567,573	32,587,535	2,618,617	-	290,655	15,943,557	87,206,208
Deferred Outflows								
Deferred pension costs	288,190	132,310	1,091,121	127,920	-	8,437	113,942	1,761,920
Total deferred outflows	288,190	132,310	1,091,121	127,920	-	8,437	113,942	1,761,920
Liabilities								
Current liabilities:								
Accrued Liabilities	27,326	266,410	4,210,164	77,992	-	-	427	4,582,319
Due to other funds	-	-	-	1,473,241	-	-	-	1,473,241
Notes payable	-	-	-	-	442,790	-	-	442,790
Interest payable	-	-	-	-	-	-	-	-
Compensated absences	140,126	61,674	484,398	65,543	-	2,591	38,331	792,663
Bonds & leases payable	-	-	-	-	-	-	115,000	115,000
Total current liabilities	167,452	328,084	4,694,562	1,616,776	442,790	2,591	153,758	7,406,013
Noncurrent liabilities:								
Compensated absences	60,484	26,620	209,084	28,291	-	1,118	16,544	342,141
Net Pension payable	508,285	231,640	1,963,400	233,381	-	12,039	198,543	3,147,288
Net OPEB payable	72,328	-	168,897	-	-	-	-	241,225
Bonds payable	2,289,669	3,571,637	-	-	-	-	4,837,148	10,698,454
Total noncurrent liabilities	2,930,766	3,829,897	2,341,381	261,672	-	13,157	5,052,235	14,429,108
Total liabilities	3,098,218	4,157,981	7,035,943	1,878,448	442,790	15,748	5,205,993	21,835,121
Deferred Inflows								
Deferred pension earnings	82,313	37,402	320,481	38,297	-	1,766	31,997	512,256
Total deferred inflows	82,313	37,402	320,481	38,297	-	1,766	31,997	512,256
Net Position								
Beginning net position	21,650,708	13,358,527	42,969,033	1,899,246	111,343	683,284	12,402,061	93,074,202
Change in net position	1,573,571	541,016	2,881,435	(259,690)	3,395	52,642	(280,845)	4,511,524
Total net position	\$ 23,224,279	\$ 13,899,543	\$ 45,850,468	\$ 1,639,556	\$ 114,738	\$ 735,926	\$ 12,121,216	\$ 97,585,726

	Water Fund	Waste Water Fund	Power Fund	Murray Parkway Fund	Telecom Fund	Solid Waste Fund	Storm Water Fund	Total
<u>Operating revenues:</u>								
Charges for services	\$ 3,824,486	\$ 2,228,402	\$ 20,360,654	\$ 633,080	\$ 36,060	\$ 785,386	\$ 810,758	\$ 28,678,826
Connection fees	19,356	2,150	107,563	-	-	-	-	129,069
Miscellaneous	47,709	2,250	30,261	336	-	-	815	81,371
Total operating revenues	<u>3,891,551</u>	<u>2,232,802</u>	<u>20,498,478</u>	<u>633,416</u>	<u>36,060</u>	<u>785,386</u>	<u>811,573</u>	<u>28,889,266</u>
<u>Operating expenses:</u>								
Wages and benefits	726,269	348,341	2,561,398	399,953	-	69,733	285,096	4,390,790
Administrative fees	337,284	207,444	883,500	378	-	60,102	52,164	1,540,872
Purchase power	-	-	10,085,888	-	-	-	-	10,085,888
Operations and maintenance	625,543	783,121	1,364,709	407,356	33,134	532,453	98,647	3,844,963
Depreciation and amortization	506,528	243,606	1,525,269	92,827	-	16,409	631,844	3,016,483
Total operating expenses	<u>2,195,624</u>	<u>1,582,512</u>	<u>16,420,764</u>	<u>900,514</u>	<u>33,134</u>	<u>678,697</u>	<u>1,067,751</u>	<u>22,878,996</u>
Operating income (loss)	<u>1,695,927</u>	<u>650,290</u>	<u>4,077,714</u>	<u>(267,098)</u>	<u>2,926</u>	<u>106,689</u>	<u>(256,178)</u>	<u>6,010,270</u>
<u>Nonoperating revenues (expenses)</u>								
Investment earnings	19,746	18,731	147,305	8,476	469	1,363	6,052	202,142
Interest and fiscal charges	(17,688)	(18,091)	-	(1,068)	-	-	(42,231)	(79,078)
Impact fees	76,558	54,330	25,688	-	-	-	4,565	161,141
Gain (loss) on sale of fixed assets	328	-	-	-	-	-	-	328
Total nonoperating revenues (expenses)	<u>78,944</u>	<u>54,970</u>	<u>172,993</u>	<u>7,408</u>	<u>469</u>	<u>1,363</u>	<u>(31,614)</u>	<u>284,533</u>
Income (loss) before transfers	<u>1,774,871</u>	<u>705,260</u>	<u>4,250,707</u>	<u>(259,690)</u>	<u>3,395</u>	<u>108,052</u>	<u>(287,792)</u>	<u>6,294,803</u>
Transfers in	-	10,560	10,560	-	-	-	71,171	92,291
Transfers out	(201,300)	(174,804)	(1,379,832)	-	-	(55,410)	(64,224)	(1,875,570)
Change in net position	<u>\$ 1,573,571</u>	<u>\$ 541,016</u>	<u>\$ 2,881,435</u>	<u>\$ (259,690)</u>	<u>\$ 3,395</u>	<u>\$ 52,642</u>	<u>\$ (280,845)</u>	<u>\$ 4,511,524</u>

Statement of Net Position - Internal Service Funds - (Unaudited)

December 30, 2016

	Fleet Maintenance Fund	Retained Risk Fund
<u>Assets</u>		
Current assets:		
Cash and cash equivalents	\$ 183,276	\$ 1,821,882
Inventory	51,745	-
Total current assets	<u>235,021</u>	<u>1,821,882</u>
Noncurrent assets:		
Capital Assets:		
Machinery and equipment	166,023	-
Accumulated depreciation	(117,189)	-
Total noncurrent assets	<u>48,834</u>	<u>-</u>
Total assets	<u><u>283,855</u></u>	<u><u>1,821,882</u></u>
<u>Deferred Outflows</u>		
Deferred pension costs	61,324	37,213
Total deferred outflows	<u>61,324</u>	<u>37,213</u>
<u>Liabilities</u>		
Current liabilities:		
Accrued Liabilities	(2,759)	250,000
Compensated absences	9,055	21,297
Total current liabilities	<u>6,296</u>	<u>271,297</u>
Noncurrent liabilities:		
Compensated absences	3,229	7,597
Net pension payable	109,024	53,985
Total noncurrent liabilities	<u>112,253</u>	<u>61,582</u>
Total liabilities	<u><u>118,549</u></u>	<u><u>332,879</u></u>
<u>Deferred Inflows</u>		
Deferred pension earnings	17,710	7,990
Total deferred inflows	<u>17,710</u>	<u>7,990</u>
<u>Net Assets</u>		
Beginning net position	165,901	1,457,360
Change in net position	43,019	60,866
Total net position	<u><u>\$ 208,920</u></u>	<u><u>\$ 1,518,226</u></u>

YTD Statement of Revenues, Expenses, and Changes in Net Position - (Unaudited)

December 30, 2016

	Fleet Maintenance Fund
<u>Operating revenues:</u>	
Charges for services	\$ 214,038
Miscellaneous	216
Total operating revenues	<u>214,254</u>
<u>Operating expenses:</u>	
Wages and benefits	147,989
Administrative fees	378
Operations and maintenance	20,871
Depreciation and amortization	2,877
Total operating expenses	<u>172,115</u>
Operating income (loss)	<u>42,139</u>
<u>Nonoperating revenues (expenses)</u>	
Investment earnings	880
Gain (loss) on sale of fixed assets	-
Total nonoperating revenues (expenses)	<u>880</u>
Income (loss) before transfers	<u>43,019</u>
Capital	<u>0</u>
Change in net position	<u>\$ 43,019</u>

YTD Statement of Revenues, Expenses, and Changes in Net Position - (Unaudited)

December 30, 2016

	<u>Retained Risk Fund</u>
<u>Operating revenues:</u>	
Charges for services	\$ 521,412
Miscellaneous	55
Total operating revenues	<u>521,467</u>
<u>Operating expenses:</u>	
Wages and benefits	123,447
Administrative fees	252
Operations and maintenance	60,312
Professional Fees	62,007
Insurance	211,033
Claims by department:	
Police	844
Parks & Recreation	443
Public Works	1,012
Water	5,276
Waste Water	2,961
Murray Park Golf	220
Power	1,075
Total operating expenses	<u>468,882</u>
Operating income (loss)	<u>52,585</u>
<u>Nonoperating revenues (expenses)</u>	
Investment earnings	<u>8,281</u>
Total nonoperating revenues (expenses)	<u>8,281</u>
Income (loss) before transfers	<u>60,866</u>
Change in net position	<u>\$ 60,866</u>

Balance Sheet - Governmental Fund (Unaudited)
December 30, 2016

	Drug Enforcement Administration
<u>Assets</u>	
Cash and cash equivalents	\$ 1,240,788
Total assets	<u>1,240,788</u>
<u>Liabilities</u>	
Accrued Liabilities	5,191
Total liabilities	<u>5,191</u>
<u>Fund Balance</u>	
Restricted	921,513
Beginning fund balance	592,799
Change in fund balance	(278,715)
Total fund balance	<u>\$ 1,235,597</u>

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YTD Statement of Revenues, Expenditures, and Changes in Fund Balance (Unaudited)
Drug Enforcement Administration

December 30, 2016

	Prior YTD	Current YTD	Original Budget	Final Budget	Variance
<u>Revenue</u>					
Rocky mountain HIDTA	\$ 140,255	\$ 149,575	\$ 650,000	\$ 650,000	\$ (500,425)
Federal asset forfeiture	343,216	115,632	-	-	115,632
Restitution	7,004	11,897	-	-	11,897
Miscellaneous	-	6,440	-	-	6,440
Investment income	3,632	6,191	-	-	6,191
Total revenue	494,107	289,735	650,000	650,000	
<u>Expenditures</u>					
Payroll					
HIDTA 2014	-	35,916	84,850	84,850	48,934
HIDTA 2015	143,556	140,126	146,150	146,150	6,024
Federal asset forfeiture	-	-	-	-	-
Operations and Maintenance					
HIDTA 2014	6,666	114,784	103,000	103,000	(11,784)
HIDTA 2015	127,831	87,313	87,000	87,000	(313)
Federal asset forfeiture	338,450	129,719	165,500	165,500	35,781
Restitution	20,118	17,690	38,500	38,500	20,810
Marijuana Eradication	3,995	(504)	4,000	4,000	4,504
Capital Outlay					
Federal asset forfeiture	20,490	39,990	21,000	21,000	(18,990)
Total Expenditures	661,106	568,450	650,000	650,000	
Net change in fund balance	<u>\$ (166,999)</u>	<u>\$ (278,715)</u>			

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